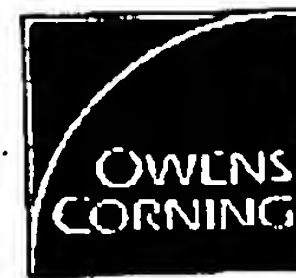


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SUBJECT: Response to Office Action

Serial No.: U.S. Patent Application 10/038,968, filed December 31, 2001

I hereby certify that a Response to an Office Action for the above noted case is being transmitted to the Central Facsimile Number, at the U.S. Patent and Trademark Office (Fax No. (703) 872-9306) on November 16, 2004.

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In Re Application of:

Rajendran S. Michael

Serial No.: 10/038,968

Group Art Unit: 1771

Filed: December 31, 2001
A.

Examiner: Boyd, Jennifer

For: STRUCTURALLY ENHANCED SOUND AND HEAT
ABSORBING LINER AND RELATED METHOD

Attorney Docket No.: 24975A

RESPONSEMail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

The Applicants have carefully reviewed the Office Action of September 8, 2004. The Applicants note with appreciation the withdrawal of the previous claim rejections.

In the September 8, 2004 Office Action the Applicants note the new ground for the rejection of claims 1 and 5-9 under 35 USC 103(a). Specifically, these claims are now rejected over published U.S. Patent Application US 2003/0008581 A1 to Tilton et al. when considered in combination with issued U.S. Patent 5,034,443 to Bae et al. It is noted that the primary reference to Tilton et al. and the present application were, at the time application for the present invention was made, both owned by or